

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
LaPorte Community School Corp (4945)

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$37,291,317	48.5%	\$35,275,122	53.7%	\$35,255,170	53.6%	\$35,865,858	54.9%
Student Instructional Support	\$4,463,456	5.8%	\$5,136,044	7.8%	\$5,526,826	8.4%	\$5,195,422	7.9%
Overhead and Operational	\$13,367,746	17.4%	\$15,269,896	23.2%	\$15,539,458	23.6%	\$14,937,054	22.8%
Nonoperational	\$21,701,792	28.2%	\$10,020,244	15.3%	\$9,426,444	14.3%	\$9,386,844	14.4%
Grand Total	\$76,824,311		\$65,701,307		\$65,747,897		\$65,385,178	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	54.4%	61.5%	62.0%	62.8%



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Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$645,450	\$888,397	\$1,255,455	\$1,272,339	97%	43%	1%
	11100 Regular Programs; Elementary	\$10,030,381	\$10,757,913	\$9,303,164	\$8,927,008	-11%	-17%	-4%
	11200 Regular Programs; Middle/Junior High	\$4,060,070	\$5,408,337	\$5,284,445	\$5,187,231	28%	-4%	-2%
	11300 Regular Programs; High School	\$4,914,057	\$6,400,631	\$6,586,820	\$6,186,903	26%	-3%	-6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$45,427	\$169,794	\$278,806	\$164,727	263%	-3%	-41%
	11470 Vocational Education; Business Education	\$153	\$0	\$0	\$0	-100%		
	11480 Vocational Education; Industrial Education A	\$9,296	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$0	\$0	\$8,547	\$37,241			336%
	11910 Other Regular Programs; Competency Testing	\$16,862	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$50,834	\$66,140	\$533	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$47,595	\$44,871			-6%
	12210 Mental Disabilities; Mild Mental Disabilities	\$142,585	\$253,295	\$218,248	\$264,078	85%	4%	21%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$219,282	\$499,432	\$550,713	\$620,417	183%	24%	13%
	12230 Mental Disabilities; Severe Mental Disabilities	\$217,860	\$413,258	\$603,109	\$514,632	136%	25%	-15%
	12310 Physical Impairment; Orthopedic Impairment	\$60,740	\$170,582	\$0	\$632	-99%	-100%	
	12320 Physical Impairment; Multiple Disabilities	\$0	\$80,524	\$75,790	\$83,968		4%	11%
	12330 Physical Impairment; Visual Impairment	\$26,518	\$200	\$54,332	\$62,309	135%	> 500%	15%
	12340 Physical Impairment; Hearing Impairment	\$87,578	\$124,466	\$132,249	\$134,167	53%	8%	1%
	12350 Physical Impairment; Homebound	\$30,584	\$37,567	\$23,931	\$32,986	8%	-12%	38%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$146,031	\$352,267	\$585,142	\$518,071	255%	47%	-11%
	12510 Culturally Different; Communication Disorders	\$427,690	\$634,563	\$798,156	\$837,127	96%	32%	5%
	12520 Culturally Different; Compensatory	\$37,509	\$26,090	\$27,582	\$7,289	-81%	-72%	-74%
	12610 Learning Disability	\$1,830,582	\$3,463,827	\$3,834,348	\$3,658,544	100%	6%	-5%
	12710 Equal Opportunity At Risk	\$71,295	\$112,706	\$205,107	\$172,596	142%	53%	-16%
	12810 Special Education Preschool	\$0	\$301,684	\$78,447	\$404,514		34%	416%
	12900 Other Special Programs	\$400,491	\$347,243	\$539,832	\$480,089	20%	38%	-11%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$64,133	\$41,140	\$22,621	\$5,880	-91%	-86%	-74%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$11,149	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$529	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$16,146	\$31,726	\$82,836	\$97,404	> 500%	207%	18%
	14300 Summer School Programs; High School	\$143,705	\$96,753	\$30,693	\$31,590	-78%	-67%	3%
	15100 Enrichment Programs; Non-Credit	\$13,727	\$13,942	\$4,370	\$8,667	-37%	-38%	98%
	16100 Remediation Testing	\$138,752	\$113,381	\$8,069	\$26,722	-81%	-76%	231%
	16200 Preventive Remediation	\$69,118	\$51,792	\$89,227	\$142,105	106%	174%	59%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special	\$2,474,691	\$2,704,160	\$3,185,520	\$3,139,316	27%	16%	-1%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$8,237	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$240,214	\$365,328	\$283,590	\$345,697	44%	-5%	22%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$96,330	\$116,530	\$43,986	\$55,086	-43%	-53%	25%
	22130 Improvement of Instruction; Instructional Staff Training	\$47,866	\$16,041	\$27,501	\$30,071	-37%	87%	9%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,606	\$136,186	\$40,350		> 500%	-70%
	22220 Library/Media Services; School Library	\$467,364	\$497,174	\$532,448	\$533,032	14%	7%	0%
	22230 Library/Media Services; Audiovisual	\$68,079	\$29,713	\$14,662	\$33,014	-52%	11%	125%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$52,421	\$8,198	\$2,117	\$0	-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$46,248	\$44,194			-4%
	22360 Instruction, Related Technology; Network Support	\$123,312	\$0	\$0	\$0	-100%		
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$89,267	\$450,281			404%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Te	\$0	\$0	\$0	\$135,466			
	22900 Other Support Service, Instructional Staff	\$0	\$33,958	\$21,437	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$563,448	\$637,634	\$139,798	\$1,132,215	101%	78%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,232	\$1,886	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$44,082	\$0	\$361	\$320	-99%		-11%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$1,244	\$1,885	\$2,711		118%	44%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,417,254	\$0	\$0	\$0			
Student Academic Achievement Total		\$29,536,064	\$35,275,122	\$35,255,170	\$35,865,858	21%	2%	2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$59,052	\$321,764	\$76,512	\$63,603	8%	-80%	-17%
	21120 Attendance and Social Work Services; Attendance Services	\$17,086	\$27,276	\$26,780	\$61,278	259%	125%	129%
	21130 Attendance and Social Work Services; Social Work Services	\$11	\$0	\$0	\$2,754	> 500%		

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	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$45,651	\$13,109			-71%
	21220 Guidance Services; Counseling Services	\$809,471	\$898,275	\$1,024,378	\$989,059	22%	10%	-3%
	21320 Health Services; Medical Services	\$59,484	\$65,989	\$17,896	\$19,113	-68%	-71%	7%
	21340 Health Services; Nurse Services	\$211,451	\$218,361	\$269,422	\$246,340	16%	13%	-9%
	21390 Health Services; Other Health Services	\$0	\$0	\$5,992	\$0			-100%
	21420 Psychological Testing	\$213,433	\$407,366	\$385,393	\$385,611	81%	-5%	0%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$16,781	\$71,291	\$68,274		307%	-4%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$338,665	\$336,458	\$350,792		4%	4%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$326	\$116,778	\$129,983		> 500%	11%
	21710 Physical Therapy Services; Service Area Direction	\$0	\$219	\$0	\$0		-100%	
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$69,691	\$72,031			3%
	21810 Special Education Administration; Service Area Direction	\$353,421	\$220,864	\$237,556	\$227,804	-36%	3%	-4%
	21890 Special Education Administration; Other Special Education Administration	\$20,564	\$38,687	\$42,927	\$33,648	64%	-13%	-22%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$5,369	\$486			-91%
	24100 Office of The Principal	\$1,773,067	\$2,581,471	\$2,794,377	\$2,507,901	41%	-3%	-10%
	24900 Other Support Services, School Administration	\$835	\$0	\$355	\$23,636	> 500%		> 500%
Student Instructional Support Total		\$3,517,875	\$5,136,044	\$5,526,826	\$5,195,422	48%	1%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$33,100	\$45,347	\$34,637	\$49,589	50%	9%	43%
	23120 Board of Education; Service Area Assistants	\$53,804	\$6,742	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$120,034	\$77,939	\$74,690	\$103,723	-14%	33%	39%
	23160 Board of Education; Promotion Expenses	\$4,146	\$4,455	\$2,575	\$4,939	19%	11%	92%
	23190 Board of Education; Other Governing Body Services	\$47,785	\$32,972	\$30,697	\$19,908	-58%	-40%	-35%
	23210 Executive Administration; Office of The Superintendent	\$182,725	\$272,965	\$243,824	\$264,511	45%	-3%	8%
	23220 Executive Administration; Community Relations	\$5,660	\$0	\$0	\$706	-88%		
	23230 Executive Administration; Staff Relations and Negotiations	\$126,909	\$200,578	\$315,015	\$121,230	-4%	-40%	-62%
	25110 Fiscal Services; Office of The Business Manager	\$122,366	\$238,223	\$203,976	\$256,412	110%	8%	26%
	25120 Fiscal Services; Service Area Direction	\$0	\$35,719	\$53,743	\$50,791		42%	-5%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$30,052	\$24,073	\$51,781	\$48,770	62%	103%	-6%
	25150 Fiscal Services; Payroll Services	\$34,641	\$90,730	\$112,350	\$114,934	232%	27%	2%
	25160 Fiscal Services; Financial Accounting	\$130,720	\$67,626	\$60,006	\$55,031	-58%	-19%	-8%
	25191 Other Fiscal Services; Refund of Revenue	\$110,064	\$55,492	\$53,292	\$58,625	-47%	6%	10%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$100	\$50			-50%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,950	\$271	\$1,706	\$2,999	54%	> 500%	76%
	25199 Other Fiscal Services; Other	\$0	\$89,873	\$25,661	\$169,932		89%	> 500%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$10,672	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$464,611	\$218,021	\$0	\$0	-100%	-100%	
	25790 Personnel Services; Other Professional Services	\$0	\$1,129,420	\$1,155,897	\$442,386		-61%	-62%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$61,876	\$602	\$6,124		-90%	> 500%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$607,875	\$109,091	\$283,847		-53%	160%
	25890 Other Technology Services	\$60,032	\$0	\$0	\$0	-100%		
	25920 Ditch Assessments	\$59	\$0	\$0	\$59	0%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$256,391	\$435,194	\$1,123,931	\$996,475	289%	129%	-11%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,992,241	\$4,886,747	\$3,987,981	\$3,941,912	-1%	-19%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,520	\$37,779	\$38,666	\$79,911	450%	112%	107%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,023,960	\$1,305,073	\$1,626,794	\$1,433,414	40%	10%	-12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,826	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$30,479	\$40,451	\$642	\$0	-100%	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$100	\$150	\$500	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$289,007	\$315,283	\$430,852	\$351,854	22%	12%	-18%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$196	\$183	\$254	\$220	12%	20%	-13%
	27010 Student Transportation; Service Area Direction	\$186,520	\$172,905	\$179,763	\$173,776	-7%	1%	-3%
	27100 Student Transportation; Vehicle Operation	\$1,150,598	\$1,610,010	\$1,570,177	\$1,568,830	36%	-3%	0%
	27200 Student Transportation; Monitoring Services	\$77,693	\$65,702	\$77,628	\$80,585	4%	23%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$496,711	\$639,553	\$660,810	\$738,310	49%	15%	12%
	27400 Student Transportation; Purchase of School Buses	\$254,676	\$0	\$472,900	\$468,879	84%		-1%
	27500 Student Transportation; Insurance on Buses	\$86,619	\$53,263	\$485	\$90,623	5%	70%	> 500%
	27700 Student Transportation; Contracted Transportation Services	\$63	\$0	\$0	\$334	435%		
	27900 Student Transportation; Other Student Transportation Services	\$9,670	\$14,266	\$10,569	\$8,643	-11%	-39%	-18%
	31100 Food Services Operations; Service Area Direction	\$948,469	\$953,304	\$1,253,316	\$1,225,713	29%	29%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$22,624	\$15,383	\$0	\$0	-100%	-100%	

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	31400 Food Services Operations; Food Purchases	\$1,146,115	\$1,404,527	\$1,443,070	\$1,104,501	-4%	-21%	-23%
	31900 Other Food Services	\$64,926	\$49,255	\$131,477	\$618,509	> 500%	> 500%	370%
Overhead and Operational Total		\$11,583,057	\$15,269,896	\$15,539,458	\$14,937,054	29%	-2%	-4%
Nonoperational								
	33200 Community Recreation	\$16,283	\$16,422	\$16,309	\$15,473	-5%	-6%	-5%
	33400 Athletic Coaches	\$448,142	\$405,775	\$482,009	\$494,608	10%	22%	3%
	33500 Welfare Activities Services	\$39,504	\$55	\$58	\$475	-99%	> 500%	> 500%
	33930 Latch Key Kid Program	\$183,099	\$189,375	\$220,664	\$245,364	34%	30%	11%
	33990 Other Community Services; Other	\$0	\$10,578	\$9,402	\$14,594		38%	55%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$37,553	\$729	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$298,197	\$37,316	\$140,924	\$44,152	-85%	18%	-69%
	45100 Building Acquisition, Construction and Improvements	\$12,049,398	\$370,248	\$614,187	\$417,890	-97%	13%	-32%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$297,992	\$149,641	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$759,982	\$1,107,265	\$219,678	\$220,286	-71%	-80%	0%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,602	-\$14,944	\$0	\$168,856	> 500%		
	51100 Debt Services; Principal on Debt; Bonds	\$675,000	\$750,000	\$820,000	\$850,000	26%	13%	4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$150,921	\$67,025	\$66,467		-56%	-1%
	52100 Debt Services; Interest on Debt; Bonds	\$439,149	\$360,205	\$293,057	\$254,986	-42%	-29%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$71,937	\$73,240	\$168,033	\$117,137	63%	60%	-30%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,169,000	\$6,412,500	\$6,375,099	\$6,476,556	5%	1%	2%
	59100 Other Debt Services Obligations; Registrars Fee	\$650	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$3,674	\$918	\$0	\$0	-100%	-100%	
Nonoperational Total		\$21,509,162	\$10,020,244	\$9,426,444	\$9,386,844	-56%	-6%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$569,662	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,305,817	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$222,165	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,535,338	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$20,039	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,025,132	\$0	\$0	\$0			
Prorated By Fund Total		\$10,678,154	\$0	\$0	\$0			